

HOUSE FILE 2027  
BY STECKMAN

**A BILL FOR**

1 An Act concerning the sales and use tax imposed on the  
2 operation of bingo games.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.2, subsection 4, paragraph b, Code  
2 2009, is amended to read as follows:

b. The tax imposed under this subsection covers the total amount from the operation of games of skill, games of chance, and raffles, ~~and bingo games~~ as defined in chapter 99B, card game tournaments conducted under section 99B.7B, and musical devices, weighing machines, shooting galleries, billiard and pool tables, bowling alleys, pinball machines, slot-operated devices selling merchandise not subject to the general sales taxes, the total amount less amounts disbursed to charitable purposes as required by section 99B.7, subsection 3, paragraphs "b" and "c", from the operation of bingo games as defined in chapter 99B, and on the total amount from devices or systems where prizes are in any manner awarded to patrons and upon the receipts from fees charged for participation in any game or other form of amusement, and generally upon the sales price from any source of amusement operated for profit, not specified in this section, and upon the sales price from which tax is not collected for tickets or admission, but tax shall not be imposed upon any activity exempt from sales tax under section 423.3, subsection 78. Every person receiving any sales price from the sources described in this section is subject to all provisions of this subchapter relating to retail sales tax and other provisions of this chapter as applicable.

### EXPLANATION

26 This bill provides that the sales and use tax imposed on the  
27 operation of bingo games shall be on the gross amount less the  
28 amounts disbursed for charitable purposes. Current law imposes  
29 the tax on the gross amount derived from the bingo games.